

**Annual Filing Season Continuing Education Requirements**



Return Preparer Categories	Description of preparer category	Annual Federal Tax Refresher (AFTR) Course & Test	Tax Law Update CE Credits	Federal Tax Law CE Credits	Ethics CE Credits	Total CE Credits
<b>AFTR Course Exempt Preparers</b>						
<b>State Based Return Preparer Program Participants</b>						
<b>Oregon Board of Tax Practitioners</b>	Return preparers who are currently registered with Oregon	Exempt from AFTR Course & Exam	3	10	2	15
<b>California Tax Education Council (CTEC)</b>	Return preparers who are currently registered with CTEC					
<b>Maryland State Board of Individual Tax Preparers</b>	Return preparers who have passed the Maryland examination and are registered with Maryland by 12/31					
<b>Organization Based Return Preparer Program Participants</b>						
<b>Former IRS Registered Tax Return Preparers</b>	Return preparers who passed the RTRP test	Exempt from AFTR Course & Exam	3	10	2	15
<b>IRS Special Enrollment Exam (SEE) Part 1</b>	Tax preparers who have passed the Special Enrollment Exam Part I within the past two calendar years. i.e. for Filing Season 2021 return preparers must have passed within calendar years 2019 or 2020					
<b>IRS Volunteer Income Tax Assistance (VITA) volunteer</b>	VITA quality reviewers, instructors and preparers who pass the advanced VITA examination with Active PTINs. <a href="#">See Fact Sheet for additional information.</a>					
<b>Accreditation Council for Accountancy and Taxation (ACAT)</b>	Return preparers who hold an Accredited Tax Preparer (ATP) or Accredited Business Accountant/Advisor credential (ABA).					

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<b>Credentialed Return Preparers</b>						
<b>Certified Public Accountant (CPA)</b>	Exempt as long as preparer holds current credential	Exempt from AFTR Course & Exam	3	10	2	15
<b>Attorney</b>						
<b>Enrolled Retirement Plan Agent (ERPA)</b>						
<b>Enrolled Agent (EA)</b>		Exempt from AFTR Course & Exam  Note: If an Enrolled Agent opts to take an AFTR course, they will not receive credit toward their Enrolled Agent CE requirements	3	10	2	15
<b>Non-Exempt Return Preparers – AFTR Course is REQUIRED.</b>						
<b>Non-exempt or non-credentialed preparer</b>	All other non-credentialed return preparers who do not meet one of the exempt categories listed above	6-hour AFTR course and test is required annually	N/A	10	2	18